CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 12, January 1974 through June 1974.

Accounting

Are your clients getting the most out of the investment credit provisions?, *by Harry A. Jones*, 12TA196, Apr74.
Business purpose does not preclude loss of tax benefits, 12TA207, Apr74
Changing depreciation methods: Can it be done?, 12TA105, Feb74.
Claiming a deduction for out-of-court settlement, 12TA242, Apr74.
Designation as interest does not control tax results, 12TA248, Apr74.
Dispute on a liability need not delay a deduction, 12TA284, May74.
Effect of realty profits vis a vis other income, 12TA126, Feb74.
Escrow arrangements to secure payments can forfeit benefits, 12TA73, Feb74.
Estimated inventory valuations are not easily amended, 12TA335, Jun74.
Full absorption costing becomes mandatory in valuing all manufacturer's inventories, 12TA226, Apr74.
How to control tax on sale of a business, 12TA318, May74.
How to subdivide a tract of land and still get capital gain when the lots are sold, *by Jay B. Shoop*, 12TA63, Jan74.
Interest accrued on bonds not deductible when "Paid," 12TA309, May74.
Investment credit election for lessors can be tricky, 12TA236, Apr74.
Investment interest deduction: Out of pocket limitation, 12TA27, Jan74.
Involuntary conversions: who can make replacement?, 12TA357, Jun74.
Leasehold acquisition costs and improvements, 12TA77, Feb74.
No second guessing permitted on depreciation method choice, 12TA334, Jun 74.
Sell the application not the patent for capital gains, 12TA241, Apr74.
Tax rules for campaign committees and candidates. 12TA211, Apr74.
Tax shelter investments present special problems from an accounting point of view, *by Solomon A. Weisgal and Howard S. Shapiro*, 12TA152, Mar74.
Tax treatment of insurance for loss of income varies. 12TA107, Feb74.
What are the limits on the Commissioner's power to reallocate income. etc. under Section 482?. *by Robert S. Holzman*, 12TA350. Jun74.
What is an exchange for 1031 purposes?, 12TA164, Mar74
When do promissory notes constitute payment for Federal income tax purposes?. *by Henry Brandis, Jr.*, 12TA 166, Mar74.
When should depreciation for tax purposes be based on the Asset Depreciation Range system?. *by John Pudden and Harold Friedman*, 12TA108, Feb 74.

Compensation

Deferred compensation can cause payroll tax problems, 12TA310, May74.
Employee stock bonus plans: An overlooked but good way to provide executive compensation, *by Irving L. Blackman, CPA*, 12TA276, May74.
Exclusion for meals and lodgings—a tax sheltered benefit for stockholder-employees, *by Donna J. Thrasher*, 12TA 144, Mar74.
How to design a corporate pension or profit sharing plan for maximum effectiveness, *by Ronald L. Varley*, 12 TA12, Jan74.
How to make maximum effective use of nonqualified deferred compensation plans, *by John S. Day*, 12TA330, Jun 74.
Make sure that your clients are filing Form 940, 12TA55, Jan74.
"Modified" tandem stock option plan approved, 12TA346, Jun74.
Nonqualified stock options offer many more tax benefits than do qualified plans, *by Harry L. Demorest and James O. Estes*, 12TA68, Feb74.
Recent rulings permit 90% of pension fund to stockholder but forbid the discrimination in coverage, 12TA385, Jun74.
Some incidental benefits a qualified plan may provide, 12TA84, Feb74.
Tax considerations to take into account when incorporation of a practice is contemplated, *by Stefan F. Tucker*, 12TA46, Jan74.
Tax problems in operating professional corporations and in the disposition of interests, *by Stefan F. Tucker*, 12TA 214, Apr74.
Voluntary employee contributions: An important adjunct to a qualified plan, 12TA246, Apr74.
When may an employer deduct FICA and FUTA taxes?, 12TA219, Apr74.

Corporation

A workpaper approach can simplify verification of a client's tax liability on his books, *by Allen Finkenaur*, 12 TA360, Jun74.
About corporate estimated tax liability for 1974, 12TA59, Jan74.
Compliance with all requirements is essential in tax-free liquidation of a sub, 12TA56, Jan74.
Liability assumption by corporation continues to create unexpected income, 12TA374, Jun74.
Personal holding company status: When and how to avoid it, *by Frank C. Romito and David A. Kaplan*, 12TA 262, May74.
Several routes are now available for defending against the tax on unreasonable accumulations. *by George Brode, Jr.*, 12TA172. Mar74.
Steps that a liquidating corporation can take to avoid the gain on a condemnation award, *by James Locke*, 12TA 312, May74.
Which of three routes should be chosen when a subsidiary is to be liquidated?, *by Arthur I. Gordon*, 12TA86, Feb74.

Corporation - stockholders

How to avoid ordinary income on disposition or preferred stock dividend-on-common, *by Abraham L. Kendal*, 12TA238, Apr74.
Keeping the tax out of a "tax-free" incorporation complicated by recent developments, *by R. Wendell Buttrey*, 12TA132, Mar74.
Loan guarantee payments to stockholders are not dividends, 12TA143, Mar 74.
Tax consequences of change in Subchapter S holdings depend on method of disposition, *by Philip J. Erbacher*, 12 TA302, May74.
Tax effects of cancellation of debt by shareholder, 12TA98, Feb74.
302 termination of interest permits ongoing relationship, 12TA240, Apr74.
What ingredients should a buy-sell agreement contain to be effective for tax purposes?, *by John L. King*, 12 TA78, Feb74.
When a business changes hands, both parties must plan for the tax considerations, *by Robert I. Lipton*, 12TA4, Jan74.

Estate Planning

Common tax savings techniques the accountant shoud explore when planning a client's estate, *by Gilbert Gross*, 12TA376, Jun74.
Corporate life insurance still may be included in estate of insured, 12TA333, Jun74.
Final Form 1041 should say so, 12TA 189, Mar74.
IRS changes tax return and instructions, 12TA382, Jun74.
IRS checking into why Form 1041s are not filed, 12TA59, Jan74.

Exempt

Bingo games may generate an unexpected tax liability, 12TA294, May74.
Charters of "pre 69" private foundations must be checked, 12TA51, Jan 74.
Common errors in applying for exempt status, 12TA135, Mar74.

Foreign

How to maximize the tax benefits available to the expatriate executive, *by David F. Bertrand and Egerton W. Duncan*, 12TA120, Feb74.

IRS

Audit by correspondence can avoid complications with IRS, 12TA295, May74
Document Locator Number (DLN) explained by IRS, 12TA256, Apr74.
Federal Tax Deposit cards still causing trouble, 12TA273, May74.
IRS moves to make District Conference more useful, 12TA151, Mar74.
IRS willing to settle part of disputes, 12TA284, May74.
Steps that can be taken when incorporation of real estate proves to be a mistake, *by Robert G. Breier*, 12TA30, Jan74.
What the accountant should know about handling Internal Revenue audits now, *by Frederick J. Prior*, 12TA336, Jun 74.

Managing your tax practice

Automatic extension does not waive penalty for late payment, 12TA387, Jun74.
Can audit be shifted to another district?, 12TA387, Jun74.
Check your supply of forms, 12TA192, Mar74.
Common errors on 1972 tax returns, 12TA258, Apr74
Computer billing: Is it for your firm?, 12TA64, Jan74.
Developing tax staff, 12TA257, Apr74.
Effect of federal tax lien on foreclosure of mortgage, 12TA387, Jun74.
How effective is estate planning by computer?, 12TA321, May74.
How not to keep qualified personnel, 12 TA191, Mar74.
IRS audit policy changes, 12TA257, Apr 74.
IRS eyeing professional's own tax returns, 12TA322, May74.
IRS stepping up trust fund enforcement, 12TA128, Feb74.
IRS' taxpayer assistance and VITA programs, 12TA127, Feb74.
Monthly payments sometimes can be arranged if taxpayer cannot pay tax when due, 12TA386, Jun74.
Personal tax calendar, 12TA258, Apr74.
Presidential campaign fund box raising questions, 12TA192, Mar74.
Routing sheets can decrease processing time of returns, 12TA127, Feb74.
Samples of tax engagement correspondence. 12TA191, Mar74.
SEC records to be checked by IRS for sales of stock, 12TA387. Jun74.
Sick leave statements, 12TA258, Apr74.
Staff compensation based on many factors, 12TA321, May74.
Tax return preparation suggestions, 12 TA191, Mar74.
Tax return preparers being visited by IRS, 12TA128, Feb74.
Telephone can be used to enhance image, 12TA64, Jan74.
Use of billing groups can increase receipts, 12TA192, Mar74.
Which form to use for prior years?, 12 TA128, Feb74.

Partnership

How to get a full deduction for losses on partnership interests, 12TA347, Jun74.
Journal entry approach illustrates tax consequences of 751 on withdrawal of a partner, *by Richard F. Bebee*, 12TA 326, Jun74.
Retroactive allocations by partnerships can boomerang, 12TA235, Apr74.
Tax consequences to partner and partnership of receipt of interest for services, *by Charles H. Egerton*, 12TA268, May74.
Where to report farm partnership income, 12TA143, Mar74.

Personal

A refused check may still be includable in income, 12TA158, Mar74.
Babysitter may generate unexpected tax results, 12TA24, Jan74.
Bequest in will may be taxable to recipient, 12TA383, Jun74.
Convention trips subject to renewed IRS attention, 12TA237, Apr74.
Decedent's tax return requires special attention, 12TA208, Apr74.
Director's fees can be subject of tax planning maneuvers, 12TA20, Jan74.
Elderly taxpayers may be entitled to property tax relief, 12TA380, Jun74.
Employees have a surprisingly wide variety of deductible business expenses, 12TA368, Jun74.
Excludable sick pay benefits are not always apparent, 12TA26, Jan74.
FICA payment on household employment may support an income tax deduction, 12TA373, June74.
How much of an interest may a donor retain in property and still have a minor taxed on income?, *by Julian R. Friedman*, 12TA296, May74.
How real estate can help an investor achieve the three benefits of a tax shelter, *by Glen B. Hardymon*, 12TA 228, Apr74.
How the accountant can use Form 1040 as a tax planning tool for his clients' benefit, *by Gerard I. Borod*, 12TA160, Mar74.
How the rules on reporting of tips operate in practice, 12TA244, Apr74.
How to make the most out of the maximum tax on earned income provisions, *by Lawrence R. Oring and Victor J. Rosenberg*, 12TA100, Feb74.
How to tell alimony payments from property settlements, 12TA28, Jan24.
Income, estate and gift tax consequences of jointly held property, 12TA182, Mar74.
Loss of sale of inherited property may be deductible, 12TA60, Jan74.
Marital mix-ups can upset fundamental tax tactics, 12TA150, Mar74.
May basis of inherited property vary from estate tax value?, 12TA373, Jun 74.
Net operating loss of an individual: How it works and who may use it, *by Paul H. Spencer*, 12TA114, Feb74.
Preliminary data on 1972 individual returns released, 12TA320, May74.
Prepayment of expenses gets a boost from the courts, 12TA25, Jan74.
Proper tax treatment of payments under a divorce decree can be elusive, *by Aaron Levine*, 12TA202, Apr74.
Qirks in income-averaging rules now coming to light, 12TA248, Apr74.
Reimbursable payments are usually not deductible, 12TA165, Mar74.
Self-employment tax: Which taxpayers are liable and to what extent?, 12TA 40, Jan74.
Sick pay Regulation permanently disabled. Refund claims should be filed, 12TA375, Jun74.
Standard deduction contains possibilities for taxsavings maneuvers by taxpayers, *by Frederick G. Briggs, Jr.*, 12 TA52, Jan74.
Tax advantages of charitable gift of life insurance policies, 12TA149, Mar74.
Tax home definition continues to create problems, 12TA163, Mar74.
Tax treatment of investors in put and call trading. *by Paul Willensky and Michael J. Blake*, 12TA222, Apr74.
The interest-free loan is still a flexible planning device, 12TA170, Mar74.
Vacation home being rented? Here's how to avoid disallowance of related deductions, *by Douglas W. Banks and Lawrence M. Brauer*, 12TA22. Jan74.
What are the factors to be examined to determine the effectiveness of a tax shelter?, *by Elliot G. Steinberg and Lucinda Lee*, 12TA92. Feb74.
What is adequate proof to win T & E deduction?, 12TA282. May74.
When can fraud create a casualty loss deduction?. 12TA213, Apr74.
When do educational expenses improve a practitioner's skills?, 12TA295, May 74.
When is a taxpayer absent from work?, 12TA76, Feb74.

Practice

A practitioner's guide to more effective use of the basic tools of tax research, *by J. Warren Higgins and Jerome S. Horvitz*, 12TA250, Apr74.
Billing rates for tax work show changes from 1972, 12TA10, May74.

Procedure

Accountants' work papers are becoming increasingly subject to summons

CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 12, January 1974 through June 1974.

Accounting

Are your clients getting the most out of the investment credit provisions?, *by Harry A. Jones*, 12TA196, Apr74.
Business purpose does not preclude loss of tax benefits, 12TA207, Apr74
Changing depreciation methods: Can it be done?, 12TA105, Feb74.
Claiming a deduction for out-of-court settlement, 12TA242, Apr74.
Designation as interest does not control tax results, 12TA248, Apr74.
Dispute on a liability need not delay a deduction, 12TA284, May74.
Effect of realty profits vis a vis other income, 12TA126, Feb74.
Escrow arrangements to secure payments can forfeit benefits, 12TA73, Feb74.
Estimated inventory valuations are not easily amended, 12TA335, Jun74.
Full absorption costing becomes mandatory in valuing all manufacturer's inventories, 12TA226, Apr74.
How to control tax on sale of a business, 12TA318, May74.
How to subdivide a tract of land and still get capital gain when the lots are sold, *by Jay B. Shoop*, 12TA63, Jan74.
Interest accrued on bonds not deductible when "Paid," 12TA309, May74.
Investment credit election for lessors can be tricky, 12TA236, Apr74.
Investment interest deduction: Out of pocket limitation, 12TA27, Jan74.
Involuntary conversions: who can make replacement?, 12TA357, Jun74.
Leasehold acquisition costs and improvements, 12TA77, Feb74.
No second guessing permitted on depreciation method choice, 12TA334, Jun 74.
Sell the application not the patent for capital gains, 12TA241, Apr74.
Tax rules for campaign committees and candidates. 12TA211, Apr74.
Tax shelter investments present special problems from an accounting point of view, *by Solomon A. Weisgal and Howard S. Shapiro*, 12TA152, Mar74.
Tax treatment of insurance for loss of income varies. 12TA107, Feb74.
What are the limits on the Commissioner's power to reallocate income. etc. under Section 482?. *by Robert S. Holzman*, 12TA350. Jun74.
What is an exchange for 1031 purposes?, 12TA164, Mar74
When do promissory notes constitute payment for Federal income tax purposes?. *by Henry Brandis, Jr.*, 12TA 166, Mar74.
When should depreciation for tax purposes be based on the Asset Depreciation Range system?. *by John Pudden and Harold Friedman*, 12TA108, Feb 74.

Compensation

Deferred compensation can cause payroll tax problems, 12TA310, May74.
Employee stock bonus plans: An overlooked but good way to provide executive compensation, *by Irving L. Blackman, CPA*, 12TA276, May74.
Exclusion for meals and lodgings—a tax sheltered benefit for stockholder-employees, *by Donna J. Thrasher*, 12TA 144, Mar74.
How to design a corporate pension or profit sharing plan for maximum effectiveness, *by Ronald L. Varley*, 12 TA12, Jan74.
How to make maximum effective use of nonqualified deferred compensation plans, *by John S. Day*, 12TA330, Jun 74.
Make sure that your clients are filing Form 940, 12TA55, Jan74.
"Modified" tandem stock option plan approved, 12TA346, Jun74.
Nonqualified stock options offer many more tax benefits than do qualified plans, *by Harry L. Demorest and James O. Estes*, 12TA68, Feb74.
Recent rulings permit 90% of pension fund to stockholder but forbid the discrimination in coverage, 12TA385, Jun74.
Some incidental benefits a qualified plan may provide, 12TA84, Feb74.
Tax considerations to take into account when incorporation of a practice is contemplated, *by Stefan F. Tucker*, 12TA46, Jan74.
Tax problems in operating professional corporations and in the disposition of interests, *by Stefan F. Tucker*, 12TA 214, Apr74.
Voluntary employee contributions: An important adjunct to a qualified plan, 12TA246, Apr74.
When may an employer deduct FICA and FUTA taxes?, 12TA219, Apr74.

Corporation

A workpaper approach can simplify verification of a client's tax liability on his books, *by Allen Finkenaur*, 12 TA360, Jun74.
About corporate estimated tax liability for 1974, 12TA59, Jan74.
Compliance with all requirements is essential in tax-free liquidation of a sub, 12TA56, Jan74.
Liability assumption by corporation continues to create unexpected income, 12TA374, Jun74.
Personal holding company status: When and how to avoid it, *by Frank C. Romito and David A. Kaplan*, 12TA 262, May74.
Several routes are now available for defending against the tax on unreasonable accumulations. *by George Brode, Jr.*, 12TA172. Mar74.
Steps that a liquidating corporation can take to avoid the gain on a condemnation award, *by James Locke*, 12TA 312, May74.
Which of three routes should be chosen when a subsidiary is to be liquidated?, *by Arthur I. Gordon*, 12TA86, Feb74.

Corporation - stockholders

How to avoid ordinary income on disposition or preferred stock dividend-on-common, *by Abraham L. Kendal*, 12TA238, Apr74.
Keeping the tax out of a "tax-free" incorporation complicated by recent developments, *by R. Wendell Buttrey*, 12TA132, Mar74.
Loan guarantee payments to stockholders are not dividends, 12TA143, Mar 74.
Tax consequences of change in Subchapter S holdings depend on method of disposition, *by Philip J. Erbacher*, 12 TA302, May74.
Tax effects of cancellation of debt by shareholder, 12TA98, Feb74.
302 termination of interest permits ongoing relationship, 12TA240, Apr74.
What ingredients should a buy-sell agreement contain to be effective for tax purposes?, *by John L. King*, 12 TA78, Feb74.
When a business changes hands, both parties must plan for the tax considerations, *by Robert I. Lipton*, 12TA4, Jan74.

Estate Planning

Common tax savings techniques the accountant shoud explore when planning a client's estate, *by Gilbert Gross*, 12TA376, Jun74.
Corporate life insurance still may be included in estate of insured, 12TA333, Jun74.
Final Form 1041 should say so, 12TA 189, Mar74.
IRS changes tax return and instructions, 12TA382, Jun74.
IRS checking into why Form 1041s are not filed, 12TA59, Jan74.

Exempt

Bingo games may generate an unexpected tax liability, 12TA294, May74.
Charters of "pre 69" private foundations must be checked, 12TA51, Jan 74.
Common errors in applying for exempt status, 12TA135, Mar74.

Foreign

How to maximize the tax benefits available to the expatriate executive, *by David F. Bertrand and Egerton W. Duncan*, 12TA120, Feb74.

IRS

Audit by correspondence can avoid complications with IRS, 12TA295, May74
Document Locator Number (DLN) explained by IRS, 12TA256, Apr74.
Federal Tax Deposit cards still causing trouble, 12TA273, May74.
IRS moves to make District Conference more useful, 12TA151, Mar74.
IRS willing to settle part of disputes, 12TA284, May74.
Steps that can be taken when incorporation of real estate proves to be a mistake, *by Robert G. Breier*, 12TA30, Jan74.
What the accountant should know about handling Internal Revenue audits now, *by Frederick J. Prior*, 12TA336, Jun 74.

Managing your tax practice

Automatic extension does not waive penalty for late payment, 12TA387, Jun74.
Can audit be shifted to another district?, 12TA387, Jun74.
Check your supply of forms, 12TA192, Mar74.
Common errors on 1972 tax returns, 12TA258, Apr74
Computer billing: Is it for your firm?, 12TA64, Jan74.
Developing tax staff, 12TA257, Apr74.
Effect of federal tax lien on foreclosure of mortgage, 12TA387, Jun74.
How effective is estate planning by computer?, 12TA321, May74.
How not to keep qualified personnel, 12 TA191, Mar74.
IRS audit policy changes, 12TA257, Apr 74.
IRS eyeing professional's own tax returns, 12TA322, May74.
IRS stepping up trust fund enforcement, 12TA128, Feb74.
IRS' taxpayer assistance and VITA programs, 12TA127, Feb74.
Monthly payments sometimes can be arranged if taxpayer cannot pay tax when due, 12TA386, Jun74.
Personal tax calendar, 12TA258, Apr74.
Presidential campaign fund box raising questions, 12TA192, Mar74.
Routing sheets can decrease processing time of returns, 12TA127, Feb74.
Samples of tax engagement correspondence. 12TA191, Mar74.
SEC records to be checked by IRS for sales of stock, 12TA387. Jun74.
Sick leave statements, 12TA258, Apr74.
Staff compensation based on many factors, 12TA321, May74.
Tax return preparation suggestions, 12 TA191, Mar74.
Tax return preparers being visited by IRS, 12TA128, Feb74.
Telephone can be used to enhance image, 12TA64, Jan74.
Use of billing groups can increase receipts, 12TA192, Mar74.
Which form to use for prior years?, 12 TA128, Feb74.

Partnership

How to get a full deduction for losses on partnership interests, 12TA347, Jun74.
Journal entry approach illustrates tax consequences of 751 on withdrawal of a partner, *by Richard F. Bebee*, 12TA 326, Jun74.
Retroactive allocations by partnerships can boomerang, 12TA235, Apr74.
Tax consequences to partner and partnership of receipt of interest for services, *by Charles H. Egerton*, 12TA268, May74.
Where to report farm partnership income, 12TA143, Mar74.

Personal

A refused check may still be includable in income, 12TA158, Mar74.
Babysitter may generate unexpected tax results, 12TA24, Jan74.
Bequest in will may be taxable to recipient, 12TA383, Jun74.
Convention trips subject to renewed IRS attention, 12TA237, Apr74.
Decedent's tax return requires special attention, 12TA208, Apr74.
Director's fees can be subject of tax planning maneuvers, 12TA20, Jan74.
Elderly taxpayers may be entitled to property tax relief, 12TA380, Jun74.
Employees have a surprisingly wide variety of deductible business expenses, 12TA368, Jun74.
Excludable sick pay benefits are not always apparent, 12TA26, Jan74.
FICA payment on household employment may support an income tax deduction, 12TA373, June74.
How much of an interest may a donor retain in property and still have a minor taxed on income?, *by Julian R. Friedman*, 12TA296, May74.
How real estate can help an investor achieve the three benefits of a tax shelter, *by Glen B. Hardymon*, 12TA 228, Apr74.
How the accountant can use Form 1040 as a tax planning tool for his clients' benefit, *by Gerard I. Borod*, 12TA160, Mar74.
How the rules on reporting of tips operate in practice, 12TA244, Apr74.
How to make the most out of the maximum tax on earned income provisions, *by Lawrence R. Oring and Victor J. Rosenberg*, 12TA100, Feb74.
How to tell alimony payments from property settlements, 12TA28, Jan24.
Income, estate and gift tax consequences of jointly held property, 12TA182, Mar74.
Loss of sale of inherited property may be deductible, 12TA60, Jan74.
Marital mix-ups can upset fundamental tax tactics, 12TA150, Mar74.
May basis of inherited property vary from estate tax value?, 12TA373, Jun 74.
Net operating loss of an individual: How it works and who may use it, *by Paul H. Spencer*, 12TA114, Feb74.
Preliminary data on 1972 individual returns released, 12TA320, May74.
Prepayment of expenses gets a boost from the courts, 12TA25, Jan74.
Proper tax treatment of payments under a divorce decree can be elusive, *by Aaron Levine*, 12TA202, Apr74.
Qirks in income-averaging rules now coming to light, 12TA248, Apr74.
Reimbursable payments are usually not deductible, 12TA165, Mar74.
Self-employment tax: Which taxpayers are liable and to what extent?, 12TA 40, Jan74.
Sick pay Regulation permanently disabled. Refund claims should be filed, 12TA375, Jun74.
Standard deduction contains possibilities for taxsavings maneuvers by taxpayers, *by Frederick G. Briggs, Jr.*, 12 TA52, Jan74.
Tax advantages of charitable gift of life insurance policies, 12TA149, Mar74.
Tax home definition continues to create problems, 12TA163, Mar74.
Tax treatment of investors in put and call trading. *by Paul Willensky and Michael J. Blake*, 12TA222, Apr74.
The interest-free loan is still a flexible planning device, 12TA170, Mar74.
Vacation home being rented? Here's how to avoid disallowance of related deductions, *by Douglas W. Banks and Lawrence M. Brauer*, 12TA22. Jan74.
What are the factors to be examined to determine the effectiveness of a tax shelter?, *by Elliot G. Steinberg and Lucinda Lee*, 12TA92. Feb74.
What is adequate proof to win T & E deduction?, 12TA282. May74.
When can fraud create a casualty loss deduction?. 12TA213, Apr74.
When do educational expenses improve a practitioner's skills?, 12TA295, May 74.
When is a taxpayer absent from work?, 12TA76, Feb74.

Practice

A practitioner's guide to more effective use of the basic tools of tax research, *by J. Warren Higgins and Jerome S. Horvitz*, 12TA250, Apr74.
Billing rates for tax work show changes from 1972, 12TA10, May74.

Procedure

Accountants' work papers are becoming increasingly subject to summons

by the IRS, *by George Weinstein*, 12 TA290, May74.
Applying for and using employer identification numbers, 12TA75, Feb74.
Closing agreement pinpoint tax for specific years or deals, 12TA112, Feb74.
Form 1099 for early withdrawal of savings may be "wrong," 12TA283, May 74.
Highway use tax: IRS stepping up its enforcement program, 12TA110, Feb 74.
How long should your client keep tax records?, 12TA54, Jan74.
IRS' discovery powers are broad but not unlimited, 12TA181, Mar74.
IRS has four different ways of indirectly determining a taxpayer's income, *by Charles H. Gibson*, 12TA34, Jan74.
Literal compliance not always required for tax benefit, 12TA21, Jan74.
Tax consequences when employer pays the entire FICA tax, 12TA308, May 74.
Tax treatment of related items in different tax years, 12TA319, May74.
Taxpayers should only have one identification number, 12TA382, Jun74.
Termination of taxable year gives little recourse to taxpayer, 12TA60, Jan74.
The President's taxes: A technical look at the issues underlying the controversy, 12TA286, May74.
Voluntary disclosure and criminal tax proceedings, 12TA85, Feb74.
What are the responsibilities of accountants to protect client's records in light of *Couch?*, by *Burton L. Williams and Terry Phillip Segal*, 12TA344, Jun 74.
What to do if your client faces a jeopardy assessment or early close of his taxable year, *by Joseph C. Kennedy, Jr.*, 12TA138, Mar74.
What's behind the ITT Ruling controversy?, 12TA212, Apr74.
When can the time limit of a 30-day letter be extended?, 12TA44, Jan74.

Returns

California to license tax return preparers, 12TA180, Mar74.
Computer prepared returns, 12TA33, Jan74.
Hearings show increasing IRS concern with return preparers, 12TA293, May 74.
Investigation of return preparers is on despite court setback, 12TA200, Apr 74.
Reasonable cause for late filing or payment can avoid penalties, 12TA309, May74.
Returns can be crucial to start limitations against IRS, 12TA42, Jan74.
State starting to regulate tax return preparation, 12TA358, Jun74.
Tips for avoiding problems when filing returns, 12TA119, Feb74.

Subchapter S

Effect of Subchapter S' capital gains on E&P and distributions, 12TA136, Mar 74.
Error on Form 2553 does not invalidate a Subchapter S election, 12TA382, Jun74
Timing of Subchapter S elections to avoid invalidation, 12TA58, Jan74.
When can a Subchapter S corp. control another?, 12TA118, Feb74.

Taxes in figures

Allocating expenses between exempt and taxable income, 12TA159, Mar74.
Basis of property received as a gift, 12 TA29, Jan74.
Carryover of Profit Sharing Contributions, 12TA220, Apr74.
How should a used building be depreciated?, 12TA113, Feb74.
Limitation on capital loss carryovers, 12 TA285, May74.
Tax treatment of bond premiums and discounts, 12TA367, Jun74.

AUTHORS' INDEX

22 Douglas W. Banks
326 Richard F. Bebee
120 David F. Bertrand
276 Irving L. Blackman
222 Michael J. Blake
160 Gerard I. Borod
166 Henry Brandis, Jr.
22 Lawrence M. Brauer
30 Robert G. Breier
52 Frederick G. Briggs, Jr.
172 George Brode, Jr.
132 R. Wendell Buttrey
330 John S. Day
68 Harry L. Demorest
120 Egerton W. Duncan
268 Charles H. Egerton
302 Philip J. Erbacher
68 James O. Estes
360 Allen Finkenaur
108 Harold Friedman
296 Julian R. Friedman
34 Charles H. Gibson
86 Arthur I. Gordon
376 Gilbert Gross
228 Glen B. Hardymon
250 J. Warren Higgins
350 Robert S. Holzman
250 Jerome S. Horvitz
196 Harry A. Jones
262 David A. Kaplan
238 Abraham L. Kendal
138 Joseph C. Kennedy, Jr.
78 John L. King
92 Lucinda Lee
202 Aaron Levine
4 Robert I. Lipton
312 James Locke
100 Lawrence R. Oring
336 Frederick J. Prior
262 Frank C. Romito
100 Victor J. Rosenberg
108 John Rudden
344 Terry Phillip Segal
152 Howard S. Shapiro
63 Jay B. Shoop
114 Paul H. Spencer
92 Elliot G. Steinberg
144 Donna J. Thrasher
46 Stefan F. Tucker
214 Stefan F. Tucker
12 Ronald L. Varley
290 George Weinstein
152 Solomon A. Weisgal
222 Paul Willensky
344 Burton L. Williams